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# TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

## GOVERNMENT OF TRIPURA
## FINANCE DEPARTMENT
## (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019(Part-III) Dated, Agartala, the 25th October, 2019.

## NOTIFICATION

In exercise of the powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.** – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

By order of the Governor,

25/10

**(Nagesh Kumar B, IAS)**
Joint Secretary
Government of Tripura
Finance Department

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